Public Speech of Mr. Cherian Manjuran.

305. Mr. K. M. Ibrahim.—Will the Government be pleased to indicate where exactly Mr. Cherian Manjuran exceeded the privileged extent of fair comment on a matter of public importance ?

Rama Varmha Tampuran.—Government regret that it is not in the interests of the public to republish the speeches of Mr. Cherian Manjuran either in extension or in parts.

Mr. K. M. Ibrahim.—Can I know, Sir, the grounds on which this answer was given?

Rama Varmha Tampuran.—It is obviously not in the interests of the public to publish these speeches. It will certainly be inconsistent with the actions of the Government.

Mr. K. M. Ibrahim.—Has this Legislative Council any jurisdiction in discussing the sentence passed upon him or referring to it?

President.—I do not think that question arises here.

Levy of Income-tax on Motor boats.

306. Mr. K. M. Ibrahim.—With reference to Question 28, dated 31st July 1913, regarding taxation, will the Government be pleased to say whether their answer "No income-tax is now being levied on Motor boats" holds good even now ?

Mr. K. Achyuta Menon.— Income-tax is not levied on motor boats in the same way as inspection fee, license fee, etc. are levied. But profits made by motor boat services or by letting motor boats on hire are taxable under the Income-tax Regulation and are being taxed.

Mr. K. M. Ibrahim.—How can you say from the answer under reference that motor boats were exempted from income-tax?

Mr. K. Achyuta Menon.—That was not the answer given.

Mr. K. M. Ibrahim.—Is it not given in the proceedings that boats are exempted?

Mr. K. Achyuta Menon.—What is stated there is that no income-tax is now being levied on the boats. Then it was not being levied. Now it is being levied

Mr. K. M. Ibrahim.—May I know whether there is any provision by which boats can be taxed?

Mr. K. Achyuta Menon.—There is provision for taxation from all items of profits.

Mr. K. M. Ibrahim.—With reference to the complexity, multiplicity and disproportionateness on Governmental levies on motor and steam boats which the Government have already been pleased to consider favourably, will the Government be

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